

**COUNTY OF PLACER, CALIFORNIA**  
**PROPERTY TAX RATES <sup>(1)</sup>**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**LAST TEN FISCAL YEARS**  
**(rate per \$100 of assessed value)**

Fiscal Year Ending June 30,	County Direct Rate <sup>(2)</sup>	Overlapping Rates			Total
		Special Districts	Schools	Cities	
1997	1.000000	0.163600	0.406800	0.029000	1.599400
1998	1.000000	0.163861	0.442733	0.027000	1.633594
1999	1.000000	0.128596	0.500225	0.025500	1.654321
2000	1.000000	0.137286	0.459497	0.024500	1.621283
2001	1.000000	0.110548	0.522589	0.022100	1.655237
2002	1.000000	0.097366	0.439195	0.022600	1.559161
2003	1.000000	0.067470	0.504483	0.020900	1.592853
2004	1.000000	0.077739	0.476932	0.018000	1.572671
2005	1.000000	0.043900	0.492342	0.016700	1.552942
2006	1.000000	0.036900	0.487436	0.016700	1.541036

**Source:**  
Placer County Auditor-Controller's Office

**Notes:**

<sup>(1)</sup>

On June 6, 1978, California voters approved a constitutional amendment, Article XIII A of the California Constitution, commonly known as Proposition 13, that limits the taxing power of California public agencies. Legislation enacted to implement Article XIII A (Statutes of 1978, Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy property taxes except to pay debt service on indebtedness approved by voters prior to July 1, 1978 or any bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978 by two-thirds of the voting public.

<sup>(2)</sup>

Proposition 13 allows each county to levy a maximum tax of \$1 per \$100 of full cash value. Full cash value is equivalent to assessed value pursuant to Statutes of 1978, Senate Bill 1656.